



FTSE UK Index Series - Ground Rule Update

01 April 2021

FTSE Russell would like to inform clients of the following update to the FTSE UK Index Series Ground Rules which is effective immediately.

Section 10: Treatment of Dividends (**Update in bold**)

- 10.1 Declared dividends are used to calculate the Standard Total Return Indexes in the FTSE UK Index Series. All dividends are applied as at the ex-div date.

The standard total return indexes include the following versions of the FTSE 100 Total Return Index:

FTSE 100 Total Return Index - All dividends are as declared by companies and no withholding tax adjustments are made except for dividends paid by Royal Dutch Shell A Shares from which a 15% withholding tax is deducted.

FTSE 100 Total Return Declared Dividend Index - all dividends are as declared by companies and no withholding tax adjustments are made.

- 10.2 A series of net of tax Total Return Indexes are also calculated.

For further details refer to the FTSE Withholding Tax Guide which can be accessed using the following link:

[FTSE_Russell_Withholding_Tax_Guide.pdf](#)

An updated copy of the FTSE UK Index Series Ground Rules (v14.9) is now available using the following link: [FTSE_UK_Index_Series.pdf](#)

Or on the FTSE Russell website: www.ftserussell.com

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